



STATE BOARD OF EQUALIZATION

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Fourth District, Los Angeles

E L SORENSEN, JR
Executive Director

November 14, 1997

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES.

No. 97/63

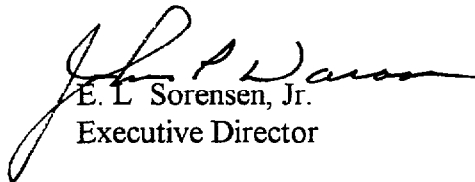
PROPERTY TAX RULE 309, HEARING

Following a scheduled public hearing on June 25, 1997, the State Board of Equalization adopted amendments to Property Tax Rule 309, Hearing. The rule as amended became effective September 6, 1997.

Enclosed for your information is a final printed copy of the regulation.

If you have any questions regarding the content of this rule, please contact Mr. Lawrence A. Augusta (916) 445-6493. If you wish extra copies of this rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,


E. L. Sorensen, Jr.
Executive Director

ELS:MAS
Enclosures

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 309. HEARING.

Reference: Sections 1604, 1606, 1641.1, 1641.2, Revenue and Taxation Code.

(a) In counties having a population in excess of 4,000,000 on the fourth Monday in September of each year, the board shall meet to equalize the assessment of property on the local roll and shall continue to meet for that purpose from time to time until the business of equalization is disposed of. In all other counties the board shall meet on the third Monday in July and shall continue to meet until the business of equalization is disposed of. All hearings before the board shall be conducted in the manner provided in this article. Nothing herein requires the board to conduct hearings prior to the final day for filing applications.

(b) For applications filed on or after January 1, 1983, the hearing must be held and a final determination made within two years of the timely filing of an application for reduction in assessment submitted pursuant to subdivision (a) of Section 1603 of the Revenue and Taxation Code, unless the taxpayer and the county assessment appeals board mutually agree in writing to an extension of time.

(c) If the hearing is not held and a determination is not made within the time specified in subdivision (b) of this section, the applicant's opinion of value stated in the application shall be conclusively determined by the board to be the basis upon which property taxes are to be levied, except when:

- (1) The applicant has not filed a timely and complete application; or,
- (2) The applicant has not submitted a full and complete property statement as required by law with respect to the property which is the subject of the application; or,
- (3) The applicant has not complied fully with a request for the exchange of information under Section 305.1 of this subchapter; or,
- (4) Controlling litigation is pending. "Controlling litigation" is litigation which is:
 - (A) pending in a state or federal court whose jurisdiction includes the county in which the application is filed; and,
 - (B) directly related to an issue involved in the application, the court resolution of which would control the resolution of such issue at the hearing; or,
- (5) The applicant has initiated proceedings to disqualify a board member pursuant to Revenue and Taxation Code Section 1624.4 within 90 days of the expiration of the two year period required by Revenue and Taxation Code Section 1604; or,
- (6) The applicant has requested that the hearing officer's recommendation be heard by the board pursuant to Revenue and Taxation Code Section 1641.1 within 90 days of the expiration of the two year period required by Revenue and Taxation Code Section 1604.

(d) If the applicant has initiated proceedings pursuant to subdivision (c)(5), or made a request pursuant to subdivision (c)(6) of this section, the two year time period described in subdivision (b) shall be extended 90 days.

(e) The applicant shall not be denied a timely hearing and determination pursuant to subdivision (b) of this section, by reason of any of the exceptions enumerated in subdivisions (c) (1), (c) (2), (c) (3), or (c) (4) herein, unless, within two years of the date of the application, the board gives the applicant written notice of such denial. The notice shall

RULE 309. (Continued)

indicate the basis for the denial and inform the applicant of his or her right to protest the denial at the time of the hearing on the application. When a hearing is postponed or not scheduled because controlling litigation is pending, the notice to the applicant shall identify the controlling litigation by the name of the case, the court number or the docket number of the case, and the court in which the litigation is pending. If a hearing is postponed because controlling litigation is pending, the hearing must be held and a final determination made within a period of two years after the application is filed, excluding the period of time between the notice of pending litigation and the date that the litigation becomes final.

History Adopted May 11, 1967, effective June 11, 1967
 Amended June 13, 1974, effective June 14, 1974
 Amended April 4, 1984, effective June 30, 1984
 Amended June 25, 1997, effective September 6, 1997